

**City of Frankfort
Finance Department
License Fee Division
315 W. Second Street. PO Box 697
Frankfort, KY 40602
(502) 875-8500**

APPLICATION FOR REFUND OF WITHHOLDING TAXES

Part I: GENERAL INFORMATION

1. EMPLOYEE NAME: _____ 2. S.S. # _____
Last, First, Middle Initial
3. CURRENT ADDRESS: _____ 4. OFFICE PHONE: () _____
City State Zip
5. HOME PHONE: () _____
6. EMPLOYER'S NAME: _____ 7. CITY ACCOUNT #: _____
8. ADDRESS: _____
City, State Zip
9. OWNER/MANAGER: _____ 10. OFFICE PHONE: () _____
Last, First Middle Initial
11. PAYROLL SUPERVISOR: _____ 12. OFFICE PHONE: () _____

PART II: EXPLANATION

13. State here (in narrative form) all facts and circumstances surrounding the request for a refund of Frankfort, Kentucky Occupational License Fees that you claim were inappropriately withheld from your wages or paid by you: (ATTACH DOCUMENTATION)
14. Has the situation been corrected with your Payroll Department? _____Yes _____No
15. Please read the information on the back of this application which explains the City's refund policy as set forth in the City Ordinance.
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PART III: REFUND REQUEST

16. Period From _____ To _____
17. Gross Wages, Compensations & Other Employee Earnings (Block 18 on W-2) 17. _____
18. Total Number of Days Employed During the Year 18. 260
19. Number of Days from Line 18 Employed Inside City 19. _____
20. Days Employed Inside City as a Percentage (Line 19 Divided by Line 18) 20. _____
21. Earnings Subject to License Fee (Line 20 x Line 17) 21. _____
22. License Fee Due – 1.75% of Line 21 22. _____
23. Total City Occupational License Fee Withheld 23. _____
24. Enter Refund Due. Subtract Line 22 from Line 23 24. _____
25. If your claim for overpayment is due to license fee withheld on wages earned by you for work performed outside of the City of Frankfort, please complete Schedule A & B, and have your employer verify the information supplied thereon.

PART IV: CERTIFICATION

26. I, _____, do hereby certify that the information contained in the above
(Employee's Name)
- application for refund of overpayment of Occupational License Fee, and in all schedules and
documentation submitted herewith, is true.

Employee Signature

State of Kentucky

County of _____

Subscribed and sworn to before me by _____ this _____ day
of _____, 20_____

Notary Public

My Commission Expires: _____

PART V: DOCUMENTATION FOR REFUND

Documentation required for refund of License Fee withheld on compensation earned for work performed outside of the City of Frankfort.

Name of Employee Claiming Refund: _____

PLEASE COMPLETE SCHEDULES A & B – LOCATED ON BACK OF APPLICATION

Total number of days employed during entire period _____, less number of days claimed as employment outside the City _____, equals number of days employed inside the City _____
(Must agree with Line 19).

VERIFICATION

I, _____, state that I am _____ of
(Name) (Title)

_____ company, that _____
(Employer's Name) (Employee Claiming Refund)

is an employee of such company, and that I have reviewed the above information supplied by the employee and that it is true and correct to the best of my knowledge and belief.

Signature

State of Kentucky

County of _____

Subscribed and sworn to before me by _____ this _____ day
of _____, 20_____

Notary Public

My Commission Expires: _____

REFUNDS

Every person employed within the City of Frankfort shall pay to the City a license fee equal to one and three quarters percent of all compensation received for work performed within the City as measured by all wages. Salaries, other compensation, and any and all income derived from approved leave, including but not limited to vacation pay, sick leave pay, military leave pay, personal days, holidays, annual leave and other approved leave, as reported for the applicable year on Form W-2, wages and tax statement. A non-resident employee working within the city limits is subject to withholding.

Those taxpayers employed inside the city limits whose job requires them to work outside the city limits are eligible to have refunded any amounts withheld by his or her employer and paid to the City as license fee on compensation received for days in which the employee worked exclusively outside of the City subject to the following requirements:

1. Applications for license fee refund must be made on forms provided by the Finance Department. The information provided therein by the employee must be sworn to by the employee and verified under oath by his or her employer.
2. The application must be accompanied by a copy of the employee's W-2 for the calendar year for which a refund is sought and must be submitted no later than April 15 of the year following the year in which the claimed overpayment was made.
3. Processing will begin after February 15. Please allow 6 – 8 weeks for processing.

**SCHEDULE A
CITY OF FRANKFORT
DATE AND LOCATION TABLE**

<u>LOCATION/ COMMUNITY</u>		<u>DATES</u>	
1		1	
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10		10	
11		11	
12		12	
13		13	
14		14	
15		15	
16		16	
17		17	
18		18	
19		19	
20		20	

INSTRUCTIONS:

Please list each location/community with the respective dates for work performed at that location/community.

Name _____

Address _____

ATTACHMENT B
City of Frankfort
Wage/Earnings Allocation Table

		# of Days in	% of Time in	Annual	Wage Allocation	Tax	Occupational
#	Location/ Community Name	Location/ Community	Location/ Community	Wages	% of Time x Wages	Rate	Tax
	a	b	c	d	cx d=e	f	ex f=g
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	Frankfort						
21	Grand Total	260					

Instructions:

- 1) List the location/community name where the work was performed in column a.
- 2) Total the days work was performed by location/community in column b.
- 3) Calculate the % of Days worked in the location/community and place that number in column c (Divide the number of days you worked in the location/community by the total days worked annually in column c line 21).
- 4) Place total annual wages from your W2 in Column d.
- 5) Multiply % of time in column c by total wages in column d and place amount in column e.
- 6) Place location/ community tax rate in column f (See Kentucky Community Tax Rate Chart).
- 7) Multiply wages in column e by tax rate in column f and place number in column g.

Name _____

Address _____